

HOUSE BILL 7

Q1

0lr0351

(PRE-FILED)

By: **Delegate Valderrama**

Requested: July 13, 2009

Introduced and read first time: January 13, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Security Guard Disabled or Killed in Line of Duty**

3 FOR the purpose of authorizing the governing body of a county or municipal
4 corporation to grant, by law, a county or municipal corporation property tax
5 credit for a dwelling house owned by an individual or surviving spouse of an
6 individual who becomes disabled or dies as a result of or in the course of
7 employment as a security guard under certain circumstances; authorizing the
8 governing body of a county or municipal corporation to provide by law for the
9 amount and duration of the property tax credit and any other provision
10 necessary to carry out the credit; altering certain definitions; defining a certain
11 term; and generally relating to property tax credits.

12 BY repealing and reenacting, with amendments,
13 Article – Tax – Property
14 Section 9–210
15 Annotated Code of Maryland
16 (2007 Replacement Volume and 2009 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article – Tax – Property**

20 9–210.

21 (a) (1) In this section the following words have the meanings indicated.

22 (2) “Disabled law enforcement officer, **SECURITY GUARD**, or rescue
23 worker” means an individual who:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) has been found to be permanently and totally disabled by an
2 administrative body or court of competent jurisdiction authorized to make such a
3 determination; and

4 (ii) became disabled:

5 1. as a result of or in the course of employment as a law
6 enforcement officer, **SECURITY GUARD**, or a correctional officer; or

7 2. while in the active service of a fire, rescue, or
8 emergency medical service, unless the disability was the result of the individual's own
9 willful misconduct or abuse of alcohol or drugs.

10 (3) (i) "Dwelling" means real property that:

11 1. is the legal residence of a disabled law enforcement
12 officer, **SECURITY GUARD**, or rescue worker or a surviving spouse; and

13 2. is occupied by not more than two families.

14 (ii) "Dwelling" includes the lot or curtilage and structures
15 necessary to use the real property as a residence.

16 (4) "Fallen law enforcement officer, **SECURITY GUARD**, or rescue
17 worker" means an individual who dies:

18 (i) as a result of or in the course of employment as a law
19 enforcement officer, **SECURITY GUARD**, or a correctional officer; or

20 (ii) while in the active service of a fire, rescue, or emergency
21 medical service, unless the death was the result of the individual's own willful
22 misconduct or abuse of alcohol or drugs.

23 **(5) "SECURITY GUARD" MEANS AN INDIVIDUAL WHO PROVIDES**
24 **SECURITY GUARD SERVICES TO ANY PERSON ON BEHALF OF A SECURITY GUARD**
25 **AGENCY LICENSED BY THE STATE UNDER TITLE 19 OF THE BUSINESS**
26 **OCCUPATIONS AND PROFESSIONS ARTICLE.**

27 **[(5)] (6)** "Surviving spouse" means a surviving spouse, who has not
28 remarried, of a fallen law enforcement officer, **SECURITY GUARD**, or rescue worker.

29 (b) The Mayor and City Council of Baltimore City or the governing body of a
30 county or municipal corporation may grant, by law, a property tax credit under this
31 section against the county or municipal corporation property tax imposed on a
32 dwelling that is owned by a disabled law enforcement officer, **SECURITY GUARD**, or

1 rescue worker or a surviving spouse of a fallen law enforcement officer, **SECURITY**
2 **GUARD**, or rescue worker:

3 (1) if the dwelling was owned by the disabled law enforcement officer,
4 **SECURITY GUARD**, or rescue worker at the time the law enforcement officer,
5 **SECURITY GUARD**, or rescue worker was adjudged to be permanently and totally
6 disabled or by the fallen law enforcement officer, **SECURITY GUARD**, or rescue worker
7 at the time of the fallen law enforcement officer's, **SECURITY GUARD'S**, or rescue
8 worker's death;

9 (2) if the disabled law enforcement officer, **SECURITY GUARD**, or
10 rescue worker was domiciled in the State as of the date the disabled law enforcement
11 officer, **SECURITY GUARD**, or rescue worker was adjudged to be permanently and
12 totally disabled or the fallen law enforcement officer, **SECURITY GUARD**, or rescue
13 worker or the surviving spouse was domiciled in the State as of the date of the fallen
14 law enforcement officer's, **SECURITY GUARD'S**, or rescue worker's death and the
15 dwelling was acquired by the disabled law enforcement officer, **SECURITY GUARD**, or
16 rescue worker within 2 years of the date the disabled law enforcement officer,
17 **SECURITY GUARD**, or rescue worker was adjudged to be permanently and totally
18 disabled or by the surviving spouse within 2 years of the fallen law enforcement
19 officer's, **SECURITY GUARD'S**, or rescue worker's death; or

20 (3) if the dwelling was acquired after the disabled law enforcement
21 officer, **SECURITY GUARD**, or rescue worker or the surviving spouse qualified for a
22 credit for a former dwelling under item (1) or (2) of this subsection, to the extent of the
23 previous credit.

24 (c) A county or municipal corporation may provide, by law, for:

25 (1) the amount and duration of a property tax credit allowed under
26 this section; and

27 (2) any other provision necessary to carry out the provisions of this
28 section.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
30 October 1, 2010.